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APR 05 2007

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April 5, 2007

Your Ref: 1150.46715X00

Our Ref: F10737

Re: U.S. Patent Application No. 10/594,474 International Application No. PCT/JP2005/005354 for TOMOEGAWA CO., LTD.

Dear Sirs:

As you requested in your letter dated 28 March, 2007, we send English translation of International Preliminary Report on Patentability again for filing in the U.S. Patent and Trademark Office and acknowledge safe receipt of this letter by facsimile.

Very truly yours,

Patent Attorne